

BILL NO. 00-50

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 00-50

Introduced by Council President Hirsch at the request of the County Executive

Legislative Day No. 00-26 Date September 12, 2000

AN ACT to add new Section 123-43.3.2, Harford County-Rural Legacy Program Tax Credits, to Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended, to provide for a local tax credit program for properties subject to an easement conveyed to Harford County in accordance with the Rural Legacy Program.

By the Council, September 12, 2000

Introduced, read first time, ordered posted and public hearing scheduled

on: October 10, 2000

at: 7:15 p.m.

By Order: James E. Massey, Jr., Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on Oct. 10, 2000 and concluded on, Oct. 10, 2000.

James E. Massey, Jr., Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

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1 Section 1. Be It Enacted By The County Council of Harford County, Maryland that new
2 Section 123-43.3.2, Harford County-Rural Legacy Program Tax Credits, be and it is hereby added
3 to Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford
4 County Code, as amended, all to read as follows:

5 **Chapter 123. Finance and Taxation**

6 **Article II. Real Property Tax Credits**

7 **§123-43.3.2. HARFORD COUNTY RURAL LEGACY PROGRAM TAX CREDITS.**

8 A. IN ACCORDANCE WITH THE PROVISIONS OF THE TAX-PROPERTY
9 ARTICLE, §9-314, OF THE ANNOTATED CODE OF MARYLAND, THERE IS HEREBY
10 CREATED A TAX CREDIT FOR COUNTY REAL PROPERTY TAXES ON REAL
11 PROPERTY THAT, ON OR AFTER JULY 1, 2000:

12 (1) IS LOCATED IN A RURAL LEGACY AREA AS DEFINED IN
13 ACCORDANCE WITH §5-9A-02 OF THE NATURAL RESOURCES ARTICLE OF THE
14 ANNOTATED CODE OF MARYLAND; AND

15 (2) FOR WHICH THE PROPERTY OWNER HAS SOLD THE
16 DEVELOPMENT RIGHTS UNDER THE RURAL LEGACY PROGRAM IN ACCORDANCE
17 WITH TITLE 5, SUBTITLE 9A OF THE NATURAL RESOURCES ARTICLE.

18 B. THE TAX CREDIT GRANTED SHALL TERMINATE IF THE PROPERTY
19 OWNER WITHDRAWS THE PROPERTY FROM THE RURAL LEGACY PROGRAM. A
20 PROPERTY OWNER WHO SUBSEQUENTLY WITHDRAWS THE PROPERTY FROM THE
21 RURAL LEGACY PROGRAM, SHALL BE LIABLE FOR ALL PROPERTY TAXES THAT
22 THE OWNER WOULD HAVE BEEN LIABLE FOR IF A PROPERTY TAX CREDIT HAD
23 NOT BEEN GRANTED.

24 C. AMOUNT OF CREDIT. THE AMOUNT OF A CREDIT GRANTED IS THE

1 LESSER OF:

2 (1) ONE HUNDRED PERCENT OF THE COUNTY REAL PROPERTY
3 TAX FOR THE PROPERTY; OR

4 (2) THIRTY-FIVE DOLLARS FOR EACH ACRE OF THE PROPERTY.

5 D. IN THE EVENT THAT A PROPERTY IS ELIGIBLE FOR MORE THAN ONE
6 HARFORD COUNTY TAX CREDIT, THE AMOUNT OF THE CREDIT SHALL NEVER
7 EXCEED 100% OF THE COUNTY REAL PROPERTY TAX FOR THE PROPERTY.

8 Section 2. And Be It Further Enacted that this Act shall take effect 60 calendar days from the
9 date it becomes law.

10 Section 3. And Be It Further Enacted that this Act shall apply to tax year 2001 and thereafter.

EFFECTIVE: December 13, 2000

*The Council Administrator does hereby certify that fifteen
(15) copies of this Bill are immediately available for
distribution to the public and the press.*

James E. Massey Jr.
Council Administrator

(Title)

Tax Credit for Rural Legacy Area

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

ENROLLED

James E. Massey Jr.
Council Administrator

[Signature]
Date 10/10/00

Date 10-10-00Date 10/10/00

BY THE COUNCIL

Read the third time.

Passed:LSD 00-29 (October 10, 2000)

Failed of Passage: _____

By Order

James E. Massey Jr.
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 11th day of October 2000, at 3:00 p.m.



James E. Massey Jr.
Council Administrator

BY THE EXECUTIVE

COUNTY EXECUTIVE

[Signature]
APPROVED: Date 10-13-00

BY THE COUNCIL

This Bill (No. 00-50), having been approved by the Executive and returned to the Council, becomes law on October 13, 2000.

James E. Massey Jr., Administrator

EFFECTIVE DATE: December 13, 2000